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PATENT  
ATTORNEY DOCKET NO.: 47232-5014-00-US

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Kaoru MIYAMOTO et al.

Application No.: 10/591,530

Filed: September 1, 2006

For: METHOD FOR DIFFERENTIATING  
MESENCHYMAL STEM CELLS INTO  
STEROID-PRODUCING CELLS

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)  
) Group Art Unit: Unassigned  
)  
) Examiner: Unassigned  
)  
) Confirmation No.: 2171  
)  
)  
)

**MAIL STOP: MISSING PARTS**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

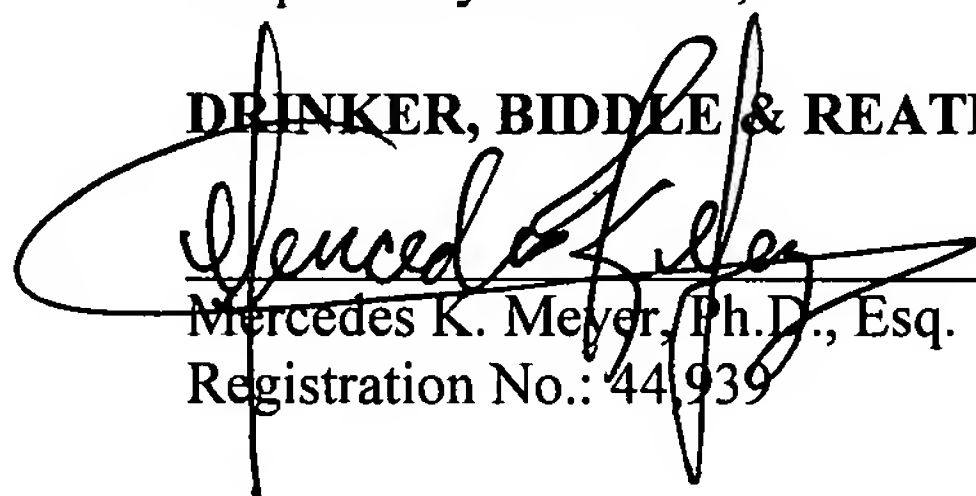
**REPLY TO NOTIFICATION TO COMPLY WITH REQUIREMENTS FOR PATENT  
APPLICATIONS CONTAINING NUCLEOTIDE AND/OR AMINO ACID SEQUENCE  
DISCLOSURES**

Applicant respectfully requests that the Examiner substitute the attached paper copy and CRF copy of the substitute sequence listing with the substitute sequence listing filed with the specification on September 1, 2006. This paper responds to the Notification to Comply mailed March 14, 2007, which reported that the as-filed Sequence Listing was unreadable. A response to this paper is timely filed on or before May 14, 2007.

If there are any other fees due in connection with the reply, please charge the fees to our Deposit Account No. 50-0573. If a fee is required for an extension of time under 37 C.F.R. § 1.136 not accounted for above, such an extension is requested and the fee should also be charged to our Deposit Account.

Respectfully submitted,

**DRINKER, BIDDLE & REATH LLP**

  
Mercedes K. Meyer, Ph.D., Esq.  
Registration No.: 44,939

Dated: April 24, 2007

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